



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Bulletins (ETBs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTAs), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Mark Mullin Date Reviewed: September 18, 2001

Ancillary Document being reviewed (provide number and title): ETA 209.16.111 (Reimbursements for temporary relocation of utility facilities)

Date last Issued: September 2, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-179 (Public utility tax)

Purpose of the document: ETA 209 addresses the taxability of reimbursements received by a utility district from a contractor for moving the utility's facilities.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

This ETA provides useful information concerning the taxability of reimbursements received by a public utility for moving its facilities as a result of eminent domain proceedings or other governmental action, or where facilities are moved for the benefit of a business or individual. This information should be incorporated into Rule 179.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
